



## **PLEASE NOTE**

This document, prepared by the [Legislative Counsel Office](#), is a consolidation of this statute current to December 16, 2003. It is intended for information and reference purposes only.

For more information concerning the history of this Act, please see the [Table of Public Acts](#).

This document is *not* the official version of the statute printed pursuant to the authority of the [Queen's Printer Act](#) R.S.P.E.I. 1988, Cap. Q-1.

This Act and the amendments as printed under the authority of the Queen's Printer for the province should be consulted when determining the authoritative statement of the law.

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## CHAPTER R-4

### REAL PROPERTY ASSESSMENT ACT

- 1. In this Act**
- Definitions
- (a) “appraise” means to enter into and inspect a property and to determine its market value; appraise
- (b) “arable” means suitable for purposes of cultivation; arable
- (c) “assess” means to value a property for tax purposes, whether by an appraisal or by use of an adjustment multiplier; assess
- (d) “commercial realty” means real property owned by the Crown or any person, used or occupied by any industry, trade, business, profession, vocation or government business and includes real property used or occupied commercial realty
- (i) in the administration of the *Workers Compensation Act* R.S.P.E.I. 1988, Cap. W-7.1,
- (ii) by a non-profit organization which would, if the property were so used or occupied by a business, be treated as commercial realty,
- but does not include
- (iii) farm property and farm use property, and without limiting the generality thereof, poultry farms, hog farms and experimental farms,
- (iv) nursery gardens and market gardens,
- (v) timberlands,
- (vi) mobile homes not used for the conducting of any business, apartment buildings, rooming houses and bunk houses,
- (vii) that portion of a hotel or motel used solely for the purpose of lodging for the public,
- (viii) buildings owned, occupied or used by a *bona fide* farmer as defined in section 4 and operated primarily to store or package products raised on his own farm, or raised on land occupied or used by him for farming purposes;
- (d.1) “Commission” means the Island Regulatory and Appeals Commission established under section 2 of the *Island Regulatory and Appeals Commission Act* R.S.P.E.I. 1988, Cap. I-11; Commission
- (e) “Crown” means Her Majesty the Queen in right of Canada, and Her Majesty the Queen in right of the province; Crown
- (f) “market value” means the most probable sale price indicated by consideration of the cost of reproduction, the sale price of comparable properties and the value indicated by rentals or anticipated net income; market value

Minister	(g) “Minister” means the Minister designated by the Lieutenant Governor in Council, and includes anyone designated by the Minister to act on his behalf;
mobile home	(h) “mobile home” includes any trailer that is affixed to real property and is designed for or intended to be equipped with wheels, whether or not it is equipped with wheels, and <ul style="list-style-type: none"> <li>(i) that is constructed or manufactured to provide a residence for one or more persons, whether or not it is in use for that purpose, or</li> <li>(ii) that is used for the conducting of any business;</li> </ul>
non-commercial realty	(i) “non-commercial realty” means all real property except commercial realty;
non-profit organization	(j) “non-profit organization” means a corporate or unincorporated body carrying on an activity the preponderant purpose of which is a purpose other than the making of a profit;
person	(k) “person” includes a person other than the Minister, and includes a firm, company, association, community, town, and the City of Charlottetown and the City of Summerside;
real property	(l) “real property” includes <ul style="list-style-type: none"> <li>(i) land including land covered by water,</li> <li>(ii) land and any building or structure situated thereon, including machinery, installations, and equipment affixed to a building and contributing to the utility of the building and where a building is erected on land under lease, license or permit, that building may, for the purposes of this Act, be treated as real property separate from the land,</li> <li>(iii) a mobile home,</li> <li>(iv) a bulk storage tank, and any supply pipe lines connected therewith;</li> <li>(v) any wire, cable, pipe, tower, installation, equipment, or thing, or structures other than buildings, forming part of a television broadcasting, transmission or rebroadcasting or retransmission system including a cable television system, telephone, electric light, telegraph or telecommunications system or any electric power distribution system;</li> </ul>
exceptions	(m) “real property” does not include <ul style="list-style-type: none"> <li>(i) growing or non-harvested crops in or on land, or</li> <li>(ii) all that part of a mine below the surface of the ground, or</li> <li>(iii) land used as a public right-of-way;</li> </ul>
regulation	(n) “regulation” means regulation made by the Lieutenant Governor in Council. R.S.P.E.I. 1974, Cap. R-5,s.1; 1976,c.25,s.1; 1983,c.33,s.66; 1984,c.34,s.1&2; 1991,c.18,s.22; 1997,c.40,s.1; 2000,c.10,s.1; 2000,c.20,s.1.

2. The Minister shall administer this Act. R.S.P.E.I. 1974, Cap. R-5,s.2.

Administration

#### PROPERTY LIABLE TO REAL PROPERTY ASSESSMENT

3. (1) All real property in the province including real property owned by the Crown shall be assessed, and such assessment shall be made by the Minister.

Real property to be assessed

(2) All real property owned by the Crown or any person shall be assessed at its market value, either

Value of assessment

(a) as commercial realty; or

(b) as non-commercial realty.

(3) This section applies notwithstanding provisions inconsistent herewith contained in any tax agreement.

Tax agreements

(4) A change in any real property assessment arising out of a decision of any reference or appeal under this Act, does not affect any other assessment, unless that other assessment is itself changed as a result of a reference or appeal under this Act. R.S.P.E.I. 1974, Cap. R-5,s.3.

Changes in assessment on appeal

#### FARM ASSESSMENT

4. (1) "Farm property" means arable land and complementary buildings, operated as a farm enterprise by a *bona fide* farmer and farm property includes land leased from the Crown and operated as part of a farm enterprise, but excludes land leased or rented from owners who are not *bona fide* farmers, or land approved for sub-division as residential, recreational, commercial, industrial or institutional use.

"Farm property", defined

(1.1) "Farm use property" means clear arable land leased or rented from an owner who is not a *bona fide* farmer and operated as a farm enterprise by a *bona fide* farmer where

"Farm use property", defined

(a) the lease or rental agreement for the land is for a minimum of three years; and

(b) the total amount of land leased from the person is a minimum of ten acres of clear arable land,

but excludes land approved for sub-division as residential, recreational, commercial, industrial or institutional use.

(2) "Farm enterprise" for the purpose of this Act means

"Farm enterprise", defined

(a) a farm operation where a *bona fide* farmer has owned and operated at least a twenty acre area of farm property either for more than ten years, or from which gross sales for the previous calendar year were in excess of \$2,500; or

(b) a poultry, hog, greenhouse, or market garden enterprise, owned and operated by a *bona fide* farmer, either for more than ten years or

from which gross sales for the previous calendar year were in excess of \$10,000.

“*Bona fide* farmer”,  
defined

- (3) “*Bona fide* farmer” means
- (a) an individual who owns a farm and
    - (i) is actively engaged in farming, and
    - (ii) earns at least 25 per cent of the individual’s gross annual income from farming;
  - (b) a corporation that owns a farm and
    - (i) is registered in the province;
    - (ii) is actively engaged in farming; and
    - (iii) earns at least 25 per cent of the corporation’s gross annual income from farming; or
  - (c) a partnership that owns a farm and
    - (i) is registered in the province;
    - (ii) is actively engaged in farming; and
    - (iii) earns at least 25 per cent of the partnership’s gross annual income from farming.

*Bona fide* farmer  
assessment

(4) Notwithstanding subsections (1), (2) and (3), a farm assessment may apply to the farm property of a person who in the year immediately preceding the current assessment year operated a farm enterprise, but who in the current assessment year does not operate a farm enterprise by reason of illness or disability.

Farm use  
assessment

(5) Notwithstanding subsections (1.1), (2), and (3), a farm use assessment may apply to farm use property where in the year immediately preceding the current assessment year the farm use property was operated as a farm enterprise by a *bona fide* farmer, but was not operated by the *bona fide* farmer in the current assessment year by reason of illness or disability of the *bona fide* farmer. R.S.P.E.I. 1974, Cap. R-5, s.4; 2000, c.10, s.2; 2000, c.20, s.2; 2002, c.20, s.1.

Farm assessment  
and farm use  
assessment

**5.** In addition to any other assessment of real property pursuant to this Act

- (a) all farm property shall be assessed by the Minister for a farm assessment; and
- (b) all farm use property shall be assessed by the Minister for a farm use assessment,

at the value prescribed for each by regulation. R.S.P.E.I. 1974, Cap. R-5, s.5; 2000, c.10, s.3.

Death of *bona fide*  
farmer

**6.** Where a *bona fide* farmer who was the owner of a farm property that qualified for a farm assessment

- (a) died before this section comes into force; or
- (b) dies on or after the date this section comes into force,

the farm property is eligible for a farm assessment so long as the widow or widower of the deceased farmer resides on the farm property and as if the widow or widower were a *bona fide* farmer. 1987,c.60,s.1.

**7.** A change in any farm assessment or farm use assessment arising out of a decision of any reference or appeal under this Act, shall not affect any other assessment unless that other assessment is itself changed as a result of a reference or appeal under this Act. R.S.P.E.I. 1974, Cap. R-5,s.6; 2000,c.10,s.4.

Changes in  
assessment on  
appeal

**8. (1)** Where less than all of a real property is used for farming purposes, the farm assessment or farm use assessment shall be calculated only on that portion used in a farm enterprise.

Partial use,  
apportionment

(2) Where real property is in use by or for more than one farm enterprise, the farm assessment or farm use assessment shall be calculated on the portion of the real property attributable to the use of each farm enterprise. R.S.P.E.I. 1974, Cap. R-5,s.7; 2000,c.10,s.5.

Residential  
Assessment

#### RESIDENTIAL ASSESSMENT

**9. (1)** In addition to any other assessment of real property under this Act all residential property shall be assessed by the Minister for a residential assessment.

Residential  
assessment

(2) In this section, “residential property” means buildings or portions thereof used and occupied on a permanent or seasonal basis as a single dwelling accommodation or as a single dwelling accommodation unit in a multi-unit building including complementary land, structures and services. 1980,c.44,s.1; 2003,c.16,s.1.

“residential  
property”, defined

#### TIME FOR ASSESSMENT

**10. (1)** The Minister in each year between January 1 and a date to be fixed by regulation, shall revise the assessment of all real property, including farm assessments and farm use assessments, and the revised assessment shall be the assessment effective on January 1 of the following year. R.S.P.E.I. 1974, Cap. R5,s.8; 1988,c.56,s.1; 1994,c.50,s.5; 2000,c.10,s.6; 2002,c.20,s.2.

Revision of  
assessment

(2) Repealed by 2002,c.20,s.2.

Appraisal

#### ASSESSMENT ROLL

**11. (1)** The Minister shall maintain an assessment roll of all real property, including farm assessments and farm use assessments, in the province.

Assessment roll

Contents	(2) The assessment roll shall contain such information as is prescribed by regulation.
Municipalities to receive list	(3) The Minister shall supply at least once in each year a list of assessed properties to municipalities and such other areas as are authorized by Lieutenant Governor in Council and the assessment lists shall contain such information as may be prescribed by regulation.
Public inspection	(4) Such portion of the assessment roll as may be determined by regulation shall be open to public inspection during reasonable office hours at such places as shall be designated by regulation. R.S.P.E.I. 1974, Cap. R-5,s.9; 2000,c.10,s.7.

#### PERSONS TO RECEIVE AN ASSESSMENT NOTICE

Persons to be assessed	<b>12.</b> (1) Except as otherwise provided in this section, the Minister shall assess all real property in the name of its owner.
Farm assessments	(2) All farm assessments shall be made in the name of the <i>bona fide</i> farmer of the farm property.
Farm and farm use assessments	(2.1) All farm use assessments shall be made in the name of the owner of the farm use property.
Part of estate of deceased person	(3) Where the real property forms part of the estate of a deceased person, the Minister shall assess it <ul style="list-style-type: none"> <li>(a) in the name of the estate;</li> <li>(b) in the name of the heirs or devisees without designating them;</li> <li>(c) in the name of any one heir or devisee; or</li> <li>(d) where the interests are known to the Minister, in the names of the beneficiaries respectively.</li> </ul>
Held in trust	(4) Where the real property is held in trust, the Minister shall assess it in the name of the trustee.
Belongs to infant	(5) Where the real property belongs to an infant, the Minister shall assess it in the name of <ul style="list-style-type: none"> <li>(a) the infant;</li> <li>(b) his parent or legal guardian; or</li> <li>(c) the person having apparent control over it.</li> </ul>
Partnership, owned by	(6) Where the real property belongs to a partnership or would ordinarily be assessed in the name of a partnership, the Minister may assess it in the name of each partner with respect to his interest in the real property.
Under lease license or permit	(7) Real property under lease, license, or permit shall be assessed as follows: <ul style="list-style-type: none"> <li>(a) where the property consists of land only, against the landlord;</li> </ul>

(b) where the property consists of land and buildings, against the landlord thereof, but where

(i) the lease, license, or permit contains a covenant by the landlord to renew the same or pay wholly or partially for the tenant's improvements, and

(ii) the capitalized value of the market rental exceeds the capitalized value of the contract rent,

the landlord shall be assessed on the capitalized value of the contract rent and the tenant on the excess;

(c) repealed by 1990,c.50,s.1.

(8) Every person using or occupying for any purpose any real property or part thereof, that is the property of Her Majesty the Queen in right of Canada or the province under lease, license, permit or management agreement shall be assessed as if he were actually the owner of the real property, or part thereof. Crown land leased, etc. to another

(9) Repealed by 1995,c.33,s.2. Crown land leased,

(10) Where the mortgagee of mortgaged real property is in possession, the Minister may assess it in the name of the mortgagee. Mortgagee in possession

(11) Where the mortgagee of real property is not in possession, the Minister shall assess it in the name of the mortgagor. Mortgagee not in possession

(12) Where Undivided interest

(a) there is an undivided interest in the real property other than real property of a deceased person; and

(b) the Minister cannot ascertain the several names and interests of the owners,

the Minister shall assess the real property

(c) in the name of the person last registered in the Registry of Deeds for the country in which the real property is situated; or

(d) if no person is therein registered as the owner, in the name of any person known to the Minister to be the owner.

(13) Where the Minister cannot ascertain the name of the owner of real property, he may assess it in the name of the person having apparent control over it. R.S.P.E.I. 1974, Cap. R-5,s.10; 1990,c.50,s.1; 1995,c.33,s.2; 2000,c.10,s.8. Owner not ascertainable

PERSON ASSESSED MUST SUPPLY INFORMATION

**13.** (1) The Minister shall at all reasonable times and upon reasonable request be given free access to all real property and to all parts of every building for the purpose of making a proper appraisal in respect thereof. Appraisal, Minister to have access for

(2) Every person or occupier of real property shall upon request give to the Minister all the information in his knowledge that will assist the Minister to be given information



Minister to make a proper assessment of the real property. R.S.P.E.I. 1974, Cap. R-5,s.11.

Demand for information

**14.** (1) Where the Minister has requested information under subsection 13(2) for the purpose of making a proper assessment, and has been unable to obtain all the information necessary for that purpose, the Minister may deliver or cause to be delivered or mail by registered mail to the address of any person who is liable to be assessed in respect of the real property, such notice or demand for information as shall be prescribed by regulation.

Information to be supplied

(2) Every person to whom the notice or demand for information is delivered or mailed shall within fourteen days after delivery, or mailing enter thereon in the proper places all the information required thereby that is within his knowledge, and shall sign and deliver or mail the completed notice or demand for information to the person therein designated. R.S.P.E.I. 1974, Cap. R-5,s.12; 2002,c.20,s.3.

Declaration of consideration

**15.** (1) Where real property is sold, the purchaser shall file with the Registrar of Deeds an affidavit in prescribed form giving information respecting the consideration paid by the purchaser.

Filing of deed

(2) No deed of conveyance shall be accepted for registration by the Registrar of Deeds unless accompanied by the affidavit referred to in subsection (1).

Default in providing information on declaration

(3) Every person who having been required to furnish information under this section and sections 13 and 14, makes default in furnishing such information, is guilty of an offence and on summary conviction is liable to a fine of not less than \$25 and not more than \$100, and.

False or misleading statements on declaration

(4) Every person who knowingly states anything false or knowingly omits fact in any statement, or who in furnishing such information required under this section and sections 13 and 14 is guilty of an offence and on summary conviction is liable to a fine of not less than \$50 and not more than \$200, and. R.S.P.E.I. 1974, Cap. R-5,s.13; 1981,c.31,s.1; 1983,c.37,s.1; 1994,c.58,s.6.

Offences & penalties

**16.** Every person who wilfully obstructs or interferes with the Minister in the performance of any of his duties, or the exercise of his rights, powers and privileges under this Act, except as provided in section 15, is guilty of an offence and on summary conviction is liable to a fine of not less than \$50 and not more than \$200, and. R.S.P.E.I. 1974, Cap. R-5,s.14; 1994,c.58,s.6.

Disclosure of information by civil servant

**17.** Every person who, while employed in the service of Her Majesty the Queen in right of the province has communicated or allowed to be communicated to a person not authorized by regulation, any information obtained under this Act, or has allowed any such person to inspect or

have access to any written statement furnished under this Act, is guilty of an offence and liable on summary conviction to a fine of not less than \$100 and not more than \$500, and in default of payment thereof, is liable to imprisonment for up to ninety days. R.S.P.E.I. 1974, Cap. R-5,s.15.

#### NOTICE OF ASSESSMENT

**18.** (1) Subject to subsections (4), (5) and (6), the Minister annually, prior to a date to be fixed by regulation shall mail to every person in whose name real property is assessed, a notice in such form as is approved by the Minister of the sum or sums for which such person has been assessed and containing such other particulars as may be approved by the Minister, and shall enter on the assessment roll opposite the name of the person, the date of mailing of the notice, and the entry is *prima facie* evidence of the delivery. Notice of assessment

(2) When a person in whose name real property is assessed, furnishes the Minister with a direction in writing, mailed by registered mail giving the address to which the notice of assessment is to be mailed by the Minister, the notice of assessment shall be so mailed and such direction stands until revoked in writing. Direction to send notice of assessment to other address

(3) Where the Minister cannot ascertain the addresses of persons in whose names real property is assessed pursuant to this Act Address not ascertained, delivery

(a) a notice

- (i) that is in such form as may be approved by the Minister,
- (ii) that identifies the real property against which the assessment is made,
- (iii) that specifies the real property assessment, and the farm assessment or farm use assessment applicable to the real property, and
- (iv) that sets forth such other information as may be approved by the Minister,

shall be delivered by posting it on the real property;

(b) a list

- (i) that is in such form as may be approved by the Minister,
- (ii) that contains their names and identifies generally their real property against which the assessment is made,
- (iii) that contains such other information as may be approved by the Minister,

shall be

- (iv) posted in or near the registry office for the county in which the real property is situated, and
- (v) published in a newspaper having general circulation in the area where the real property is situated.

(4) Where in any year between January 1 and November 1 any person effects improvements to real property in excess of a value to be Improvements, assessment thereon

determined by regulation, and has not been assessed for a real property assessment on the improvements, the Minister

- (a) shall assess the property for a special real property assessment in the name of such person;
- (b) shall make the appropriate entry on the assessment roll;
- (c) shall mail to such a person a notice of a special real property assessment.

Use or occupation begun mid-year

(5) Where in any year between January 1 and November 1 any person commences to use or occupy non-commercial realty or commercial realty and it has not been assessed, the Minister

- (a) shall assess it at its market value for a special non-commercial realty assessment or a special commercial realty assessment in the name of the owner;
- (b) shall make the appropriate entry on the assessment roll; and
- (c) shall mail to the owner, or such other person designated by him under this Act, a notice of the special non-commercial realty assessment or special commercial realty assessment.

Special real property assessment

(6) A special non-commercial realty assessment and a special commercial realty assessment shall be in the same form and shall have the same effect as the notice of real property assessment approved by the Minister, but shall have inscribed thereon the words, "special real property assessment" or "special non-commercial realty assessment", and shall state therein the date on which the assessment is effective.

Commencement of use during assessment year

(7) Where in any year between January 1 and November 1, a *bona fide* farmer

- (a) purchases farm property or leases or rents farm property; or
- (b) leases farm use property,

and enters into use and occupation of the farm property or farm use property, the Minister shall

- (c) assess the farm property for a farm assessment in the name of the person otherwise provided in this Act to be entitled to a farm assessment;
- (d) assess the farm use property for a farm use assessment in the name of the person otherwise provided in this Act to be entitled to a farm use assessment;
- (e) make the appropriate entries on the assessment roll; and
- (f) mail to such person a notice of special farm assessment or special farm use assessment, as appropriate.

Special farm and farm use assessments

(8) A special farm assessment or special farm use assessment shall be in the same form and shall have the same effect as the notice of farm assessment or notice of farm use assessment approved by the Minister, but shall have inscribed thereon the words, "special farm assessment" or "special farm use assessment", as appropriate, and shall state therein the

date on which such use or occupancy commenced. R.S.P.E.I. 1974, Cap. R-5,s.16; 1975,c.81,s.1; 1997,c.40,s.2; 2000,c.10,s.9; 2003,c.16,s.2.

#### CORRECTION OF ERRORS

**19.** If at any time prior to a date to be set by regulation, the Minister discovers that there is an error or omission in any part of the assessment roll, he shall correct the error or omission and alter the assessment roll accordingly, and upon so correcting or altering any assessment, he shall deliver or transmit to the person assessed an amended notice of assessment, and shall make the appropriate amendment to the assessment roll. R.S.P.E.I. 1974, Cap. R-5,s.17; 1987,c.60,s.2.

Correction on  
assessment roll

#### APEALS

**20.** (1) Any person who received a notice of assessment under section 18 or an amended notice of assessment under section 19 may refer in writing any assessment to the Minister within ninety days after the mailing of the notice.

Referral of  
assessment to  
Minister

(2) Any person who refers an assessment to the Minister under subsection (1), shall set out in the reference his address and reasons for objecting to the assessment.

Contents of referral

(3) The Minister shall reconsider an assessment referred to him under subsection (1), and shall vacate, confirm or vary the assessment, and where the reference is under subsection (1), the Minister shall send a notice to the person of his decision and his reasons therefor, within ninety days of receipt of the reference together with four copies of a form prescribed by regulation for giving notice of appeal to the Commission.

Disposition of  
referral

(4) The decision of the Minister shall have effect on January 1 of the year for which the assessment appealed from was made, and any changes required to be made in the assessment roll as a result thereof, shall be made within thirty days after the Minister has made his decision.

Effective date of  
decision

(5) Any reference or notice under this section may be delivered or mailed pursuant to section 25. R.S.P.E.I. 1974, Cap. R-5,s.18; 1991,c.18,s.22; 1994,c.50,s.5; 2003,c.16,s.3.

Delivery of notice

**21.** (1) The Minister shall maintain a referral register.

Referral register

- (2) The Minister shall enter in the referral register
- (a) a full description of a reference made under subsection 20(1);
  - (b) the Minister's decision in respect to the reference;
  - (c) the reasons for his decision in respect to the reference.

Contents

Signing entries in referral register	(3) Each entry in the referral register shall be signed for the Minister by any person designated by him to act on his behalf in accordance with the regulations. R.S.P.E.I. 1974, Cap. R-5,s.19.
Appeals to Appeals Board	<b>22.</b> (1) Where an assessment has been referred to the Minister under section 20, and after the Minister has notified the person making the reference of his decision, the person making the reference may appeal to the Commission to have the assessment vacated or varied.
Limitation of action	(2) An appeal under subsection (1) may be made by the person assessed <ul style="list-style-type: none"> <li>(a) within twenty-one days of the mailing of the notice referred to in subsection 20(3); or</li> <li>(b) where the Minister has not notified the person of his decision within the time specified by subsection 20(3), within twenty-one days after the time for mailing such notice has expired. R.S.P.E.I. 1974, Cap. R-5,s.20; 1991,c.18,s.22.</li> </ul>
Appeal to be begun by	<b>23.</b> (1) An appeal to the Commission shall be instituted by serving a notice of appeal in a form prescribed by the regulations <ul style="list-style-type: none"> <li>(a) upon the Minister by mailing a copy thereof by registered mail;</li> <li>(b) upon the chairman by mailing a copy thereof by registered mail;</li> <li>and</li> <li>(c) upon such other person as the Minister by notice in writing to the appellant may direct.</li> </ul>
Eligibility to appeal	(2) Any person served with a notice of appeal may appear thereto. R.S.P.E.I. 1974, Cap. R-5,s.21; 1991,c.18,s.22.
Notice of appeal: Contents	<b>24.</b> The notice of appeal shall contain a statement of the allegations of fact, the statutory provisions upon which the appellant relies and the reasons which the appellant intends to submit in support of his appeal. R.S.P.E.I. 1974, Cap. R-5,s.22.

#### SERVICE OF NOTICES AND DOCUMENTS

Service of notices & documents	<b>25.</b> (1) A notice, document or instrument required to be served under this Act or the regulations other than notices of assessment provided for in sections 18 and 19 is sufficiently served if <ul style="list-style-type: none"> <li>(a) delivered personally; or</li> <li>(b) sent by registered mail addressed to the person who is entitled to receive the said notice, document, or instrument at the latest address appearing on the records of the Minister, or at the address furnished pursuant to subsection 20(2).</li> </ul>
Service by registered mail	(2) Where any notice, document, or instrument mentioned in subsection (1) is served by registered mail, the service shall be deemed to be made on the third day after the date of mailing.

(3) Notwithstanding subsections (1) and (2), the Minister may order any other method of service of any notice, document, or instrument. R.S.P.E.I. 1974, Cap. R-5,s.23. Other methods of service

**Sections 26 and 27 repealed by 1991,c.18,c.22.**

APPEALS BOARD

**28.** (1) Subject to subsection (2), in any appeal to the Commission, the Minister shall demonstrate the uniformity of the assessment in relation to other assessments. Accuracy of assessment, proof of

(2) In any appeal to the Commission where the notice of appeal contains allegations of fact, statutory provisions and reasons relied on by the appellant which were not raised or dealt with in the reference to the Minister, the Minister may adduce further evidence which need not be confined to supporting the reasons for his decision entered in the register. R.S.P.E.I. 1974, Cap. R-5,s.26; 1991,c.18,s.22. Introduction of evidence

**29.** (1) Any party to an appeal to the Commission may appear in person or may be represented at the hearing by an agent or counsel, and the procedure shall be as provided in the regulations. Appearance at appeal

(2) The Commission may order that written submissions by one or more of the parties be filed in addition to the hearing. Written submissions

(3) If all parties consent, the Commission may order that written submissions be filed in the place of an oral hearing. *Idem*

(4) Subject to subsection (6), where on an appeal to the Commission the party appealing does not appear at the time and place appointed for the hearing, the Commission may dismiss the appeal. Dismissal of appeal

(5) An appeal may be withdrawn upon filing with the Commission a notice of withdrawal signed by the appellant, his agent or counsel. Withdrawal of appeal

(6) Where an appeal has been dismissed under subsection (4), the Commission may on application made by the party appealing within seven days from the date of dismissal, if it is satisfied that the appellant has sufficient reason for his absence, set aside the dismissal and fix a new date for hearing such appeal. R.S.P.E.I. 1974, Cap. R-5, s.27; 1991,c.18,s.22. Hearing after dismissal

**30.** The Commission may hear and dispose of an appeal by Disposition of appeals  
 (a) dismissing it;  
 (b) allowing it and directing the Minister to vacate the assessment, or to make specific variations in the assessment; or

(c) referring the assessment back to the Minister for reassessment in accordance with the directions of the Tribunal. R.S.P.E.I. 1974, Cap. R-5,s.28; 1991,c.18,s.22.

- Appeal decision to be mailed **31.** Repealed by 1991,c.18,s.22.
- Appeal decision to be effective **32.** A decision of the Commission has effect from January 1 in the year for which the assessment appealed from was made, and any changes required to be made by the Minister as a consequence of the decision shall be made by the Minister within thirty days after the Commission has made its decision. R.S.P.E.I. 1974, Cap. R-5,s.30; 1991,c.18,s.22.
- Appeal to Supreme Court **33.** Notwithstanding anything in any public or private Act, an appeal lies to the Supreme Court of the province from any order, decision, or award of the Commission, if notice of the appeal is given the other parties within forty-five days after the making of the order, or decisions sought to be appealed from. R.S.P.E.I. 1974, Cap. R-5,s.31; 1991,c.18,s.22.
- Rules and practices **34.** The rules and practices of the Supreme Court respecting appeals apply with the necessary changes to any appeal. R.S.P.E.I. 1974, Cap. R-5,s.32; 1975,c.27,s.3.

#### REGULATIONS

- Regulations **35.** (1) The Lieutenant Governor in Council may make regulations  
 (a) respecting the powers and duties to be exercised and performed by a person designated by the Minister to act on his behalf;  
 (b) repealed by 1991,c.18,s.22;  
 (c) respecting the process of assessment in the province; and  
 (d) generally to carry out the purpose and intent of this Act.
- Publication required (2) No regulation made under this Act has effect until it has been published in the Gazette. R.S.P.E.I. 1974, Cap. R-5,s.33; 1991,c.18,s.22.